

**Where Does the Money Go? Expenditures for the Massachusetts
Expanded Learning Time (MA ELT) Initiative**

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December 2011

Final Report
Prepared for the Massachusetts Department of
Elementary and Secondary Education

Acknowledgements

Although only two of us contributed to the analysis and final writing of this report, a cast of characters was involved in conceptualizing and bringing this work to fruition. Staff at the Massachusetts Department of Elementary and Secondary Education (ESE) were the initiators and funders of the work reported here and we would like to acknowledge their important contributions to the work. Cliff Chuang, formerly of the ESE Office of School Redesign had the initial idea to take a detailed look at how ELT schools were using their grant funds. Rob O'Donnell, also of ESE helped with design, development and implementation of the web-based survey. He also was instrumental in field testing and follow up and providing technical assistance to districts as they worked through the survey. We would be remiss if we did not cite the contributions of former colleagues at the National Center on Time & Learning. Most importantly, Crystal Bish of NCTL was central to the effort to gather data on union agreements and arrangements with ELT districts and in developing a typology of approaches to compensating staff for their extra time, which we then embedded in the survey. The continued interest and support of Carrie Conaway, Director of Planning, Research and Evaluation at ESE, was helpful in our continued movement forward to complete the work. We hope the findings reported here are illuminating regarding the ways schools and districts report spending their ELT grant funds and useful to policymakers and practitioners as they consider the implications of expanding the school day and year. We note that other companion pieces to this, one examining the actual costs for ELT using a resource cost approach and one looking specifically at the cost implications of different teacher compensation models are underway and will be available soon.

Executive Summary

With current interest in lengthening the school day and year as a strategy for turning around underperforming schools, it is important to understand how resources are being allocated to expand in-school time and the variation in strategies used by schools to implement and fund these approaches. This study begins to fill this critical knowledge gap by providing the first estimates of the expenditures and resource allocation patterns associated with expanding in-school learning time in schools that have been participating in the Massachusetts Expanding Learning Time Initiative (MA ELT). Put in place in 2006, Massachusetts became the first state in the nation to implement a statewide effort to expand learning time in public schools. Schools with the highest quality proposals were awarded \$1,300 per pupil per year to support their redesign plans.

To date, three cohorts of schools have been awarded implementation grants: Cohort 1 (2006-07) consisting of 10 schools in 5 districts; Cohort 2 (2007-08) consisting of 9 schools in 7 districts; and Cohort 3 (2008-09) consisting of 8 schools in 5 districts¹. In 2009-10 there was no additional funding available to increase the pool of ELT schools. At that time, 22 schools in 11 districts were implementing the initiative serving over 13,000 students. In these schools 70% of students are classified as low-income and 60% are from minority demographic groups.² Nine of the schools were elementary, four were K-8 schools and 8 were middle schools.

Schools participating in the initiative are expected to increase their school day and/or year by at least 300 hours over the district average for all students in order to support the following core components:

- 1) Increased instructional time in core academic subjects;
- 2) Broadened enrichment opportunities; and
- 3) Teacher collaboration and leadership as a result of increased time for planning and professional development.

As of the 2009-10 school year, the state had invested over \$50 million in the initiative, but to date, there has been no systematic review of how schools and districts have used their ELT grant funds. This study examines the variation in how schools spend their fiscal resources for ELT, in part to inform policymakers regarding whether the constant \$1300 per pupil allocation is sufficient to support the effort in participating schools.

Research Questions, Data & Methods

The study of ELT expenditures was designed to address two overarching research questions:

- How did ELT schools allocate and spend their grant funds?
- What additional revenue sources, if any, are being used to support ELT?

¹ In 2007-08 one cohort 1 school closed as a result of consolidation.

² In 2009-10, two ELT schools in one district were merged and three additional ELT schools decided not to participate for a variety of reasons.

Districts were asked to report on school spending for ELT within six broad categories that map to the state's fiscal reporting system: (1) Administration/Oversight; (2) Support Services; (3) Instructional Staffing; (4) Training and Professional Development; (5) Instructional Materials and Supplies; and (6) Transportation, Meals/Snacks, and Facilities Maintenance. Data were collected using a web-based survey developed with and sent out to district personnel by ESE staff during the winter and spring of the 2010-11 school year after field testing in several districts. All districts participating in the MA ELT initiative during the 2009-10 school year were requested to complete the survey. District respondents in eight districts, representing 15 schools, completed the survey.

ELT Expenditures

As noted above, the MA ELT initiative provides \$1300 per pupil to each of the participating schools, and based on the data collected for the 2009-10 school year, most schools reported spending close to that amount. Across the 15 schools, however, there was a fair amount of variation in the per pupil expenditures reported, with a number of schools reporting expenditures substantially higher than the \$1300 received. A review of the total expenditures for ELT indicates substantial variation from school to school in how ELT funds were allocated and used overall.

- In every ELT school, most spending went towards instructional costs (77% on average), but schools spent vastly different amounts on a per pupil basis, with some schools outspending others by a factor of two or greater. That is, schools ranged in spending from \$505 per pupil to more than \$1200 per pupil to pay for classroom and specialist teachers. The per pupil spending amounts for teachers cluster by district, suggesting that the compensation approach negotiated in each district to pay staff for the additional time may be driving expenditures for this category.
- ELT schools reported using their grant funds to support a variety of administrative time, averaging 9% of total expenditures. Across schools, spending for administration ranged from a low of 3% to a high of 19% of total ELT spending. Per pupil costs for administration (principals, assistant principals, ELT Coordinators) also varied considerably across schools, with some schools outspending others by a factor of 7 to 1.
- On average, schools spent 7% of their ELT funds for transportation, meals/snacks and facilities, again, with considerable school by school variation. Most schools reported that their expenditures here were primarily for transportation (n=11), although three schools reported high expenditures for facilities maintenance as well. Schools reporting expenditures in this category ranged in their spending from 0% to 25% of total costs.
- Spending on the three categories of support services, training and professional development, and instructional materials and supplies comprised the remaining 7% of total expenditures for ELT. While small in comparison to the other categories the way the resources were used across these categories reveal many differences across schools. About half the schools (n=7), for example support nurses; four schools reported using ELT funds for mental health professionals at their schools and four schools reported using ELT funds for security guards. Nine schools indicated that the funds were spent for clerical staff. Twelve of the schools indicated that no resources or less than 1% of total funds were spent for training and professional development.

Additional Costs and Revenue Sources

The analysis of the per pupil expenditures presented above revealed that a number of schools indicated that they had spent considerably more than the \$1300 per student received under the state ELT grant. Four district respondents reporting data about nine schools indicated that they used funds other than state grant funds to support ELT in their schools. For all nine schools the ELT grant funds provided the largest share of funding. On average, these responding districts indicated that ELT funds covered about 79% of the costs of ELT, with a wide range from 60% to 94% of expenditures supported by the state grant. Six of the nine schools reported that the ELT grant supported more than 80% of associated costs.

The revenue source most often reported to be supporting ELT activities aside from the ELT grant was district general funds. These funds, as well as others, were reported to support a wide range of activities, including:³

- Additional teacher time, time for other personnel, costs for outside partners and vendors, supplies and materials needed for ELT, professional development costs, and transportation, meals and facilities maintenance.
- City/Town funds were used by three schools to support ELT coordinators.
- A few schools indicated that they used Title I funds to cover costs associated with ELT. These schools reported that the funds were used to pay for additional teacher time needed for the longer school day or for outside partners/vendors.
- Privately raised funds were reported to be used by a small number of schools to support costs for outside partners/vendors, professional development costs, transportation and meals and snacks.

Although specific amounts supported by other revenue sources are not available, given the large share of costs reported to be covered by ELT in most schools we can assume that these other sources cover fairly small amounts of money.

³ Based on the available data, there is no way to verify the accuracy of these claims.

Where Does the Money Go? Expenditures for the Massachusetts Expanded Learning Time (MA ELT) Initiative

Introduction

America's public education system stands at an unparalleled crossroads. As the President and Secretary of Education Duncan call for improved student performance through innovative education reforms, the federal government has allocated significant resources through the American Recovery and Reinvestment Act (ARRA) to fund these initiatives. At the heart of the federal funding, including the Race to the Top and Title I, School Improvement Grants, is a requirement for "increased learning time" for turn-around of under-performing schools. As a result of these financial incentives, state leaders are taking extraordinary steps to enact or enhance policies identified as essential to building competitive education systems to reform their lowest performing schools. With hundreds of schools now required to use increased learning time as one of the key turnaround strategies, it is essential that we understand both the programmatic and fiscal implications of these innovations.

While there is no one generally accepted definition of what constitutes "increased learning time," in practice, implementation of expanded time varies across three dimensions: 1) when and how much in-school time is added; 2) which students experience more hours in school; and 3) how the additional time is used (Rocha, 2008; Roza & Miles, 2008). Learning time may be added to the school calendar through a longer school day, school week, school year, or some combination of these options, and may be targeted at certain students or schools (e.g., high poverty, underperforming) or applied more generally (Rocha, 2008). Moreover, this additional time may be used to support learning in a variety of ways, including: tutoring for small group instruction, extra time for math and literacy initiatives or instruction in other core subject areas, longer class blocks, student enrichment activities, or increased time for teachers' planning and professional development (Massachusetts 2020, 2008).

However, despite emerging research evidence on the positive effects of expanded learning time (Patall, Cooper and Allen, 2010), little information exists on the costs of expanding in-school learning time, and no studies link implementation costs and program effects. Accordingly, it is important to understand how resources are being allocated to expand in-school time and the variation in strategies used by schools to implement and fund these approaches. This study begins to fill this critical knowledge gap by providing the first estimates of the expenditures and resource allocation patterns associated with expanding in-school learning time in schools that have been participating in the Massachusetts Expanding Learning Time Initiative (MA ELT).

Massachusetts ELT Initiative

Put in place in 2006, Massachusetts became the first state in the nation to implement a statewide effort to expand learning time in public schools. Schools with the highest quality proposals were awarded \$1,300 per pupil per year to support their redesign plans. To date, three cohorts of schools have been awarded implementation grants: Cohort 1 (2006-07) consisting of 10 schools in 5 districts; Cohort 2 (2007-08) consisting of 9 schools in 7 districts; and Cohort 3 (2008-09) consisting of 8 schools in 5

districts, bringing the total to 26 schools in 12 districts⁴. In 2009-10 there was no additional funding available to increase the pool of ELT schools. At that time, 22 schools in 11 districts were implementing the initiative serving over 13,000 students. In these schools 70% of students are classified as low-income and 60% are from minority demographic groups.⁵ Nine of the schools were elementary, four were K-8 schools, 8 were middle schools and one was a high school.

Although the specific expectations and approaches to working with schools within the initiative have changed somewhat over time, the basic objectives of the program have remained constant. Participating schools are expected to increase their school day and/or year by at least 300 hours over the district average for all students in order to support the following core components:

- 4) Increased instructional time in core academic subjects;
- 5) Broadened enrichment opportunities; and
- 6) Teacher collaboration and leadership as a result of increased time for planning and professional development.

Within these guidelines, schools are permitted considerable latitude in designing expanded learning time approaches that best fit their local context and student needs. This flexibility has resulted in multiple school-level implementation strategies.

The initiative has been managed through a unique public-private partnership between the Massachusetts Department of Elementary and Secondary Education (ESE) and Massachusetts 2020 (Mass 2020), which share oversight and support of the initiative. ESE and Mass 2020 have developed a set of expectations and indicators for the schools and each school is required to submit a set of annual performance goals in an attempt to hold schools accountable for improvement. Through these agreements with the state, each school has developed a set of ambitious, measurable goals for the three core components of ELT. In addition, more coherent targeted technical assistance has been provided to 14 of the schools. Through a combination of workshops, school visits and on-site coaching, ELT schools receive comprehensive support geared toward helping them meet the goals established in their performance agreements.

Since the first year of implementation, ESE has funded an independent longitudinal evaluation of the MA ELT initiative as a whole, using Federal research funds to examine outcomes related to the initiative (c.f. Checkoway et al., 2011). However, as of the 2009-10 school year, the state had invested over \$50 million in the initiative, but to date there has been no systematic review of these inputs to the initiative. While this study does not link ELT spending to student outcomes, the variation in how schools spend their fiscal resources for ELT illuminates the implications of the choices available to schools in how they spend their available resources, and can inform policymakers regarding whether the constant \$1300 per pupil allocation is sufficient to support the effort in participating schools.

⁴ In 2007-08 one cohort 1 school closed as a result of consolidation.

⁵ In 2009-10, two ELT schools in one district were merged and three additional ELT schools decided not to participate for a variety of reasons.

Research Questions, Data & Methods

The study of ELT expenditures was designed to address two overarching research questions⁶:

- How did ELT schools allocate and spend their grant funds?
- What additional revenue sources, if any, are being used to support ELT?

Although districts are required to report to the state on how grant funds were used during the prior school year, because the state grant reporting system requires little detail for reporting on ELT spending (i.e., only major categories of expenditures are reported), it was necessary to systematically collect additional data from districts about how the resources were used in each of their participating schools to inform our research questions. We opted to request data from districts instead of directly from schools because the district applies for and receives the grant and is responsible for tracking grant funds. Moreover district officials are most familiar with the state grant reporting system and its coding and tracking system. Thus, districts were asked to report on school spending for ELT within six broad categories that map to the state's fiscal reporting system: (1) Administration/Oversight; (2) Support Services; (3) Instructional Staffing; (4) Training and Professional Development; (5) Instructional Materials and Supplies; and (6) Transportation, Meals/Snacks, and Facilities Maintenance.⁷ Details on the subcategories encompassed by these six areas are provided in Appendix A. We also asked about district contributions and additional revenue sources used to support ELT in each of the schools. Specifically, districts were asked to report how much was spent to support each ELT school for the additional time during fiscal year 2010.

Data were collected using a web-based survey developed with and sent out to district personnel by ESE staff during the winter and spring of the 2010-11 school year. The survey was field tested with two districts to ensure that district level staff had access to the required data and that the forms and instructions were clear. The survey was subsequently refined based on feedback provided during on-site and telephone interviews with the field test sites. District personnel completing the survey were provided with instructions to use function and object codes based on ESE's Chart of Accounts and were provided with the codes where appropriate. A hyperlink to the related definitions was also provided for respondents. ESE staff followed up with respondents periodically during the data collection period to answer questions and to provide assistance when necessary.

All districts participating in the MA ELT initiative during the 2009-10 school year were requested to complete the survey. District respondents in eight districts, representing 15 schools, completed the survey, including:

- Boston— Edwards Middle School; Mario Umana Academy (middle); Timilty Middle School
- Cambridge—Fletcher-Maynard K-8 Academy; Martin Luther King, Jr. K-8 School
- Chelsea—Browne Middle School

⁶ Because expenditures for instruction comprise the largest spending category in schools, we also examined the compensation approaches put in place to pay staff for their extra time. Those approaches and their implications for school spending patterns will be reported in a separate paper.

⁷ We also requested data on district administrative costs associated with ELT but most districts were unable to provide accurate data here for individual schools and thus we do not include those expenditures in this discussion.

- Fitchburg—Longsjo Middle School
- Framingham—Brophy Elementary School
- Malden—Ferryway K-8 School; Salemwood K-8 School
- Revere—Garfield Middle School; Whelan Elementary
- Worcester—Chandler Elementary; City View Elementary; Hiatt Elementary

Among these schools, enrollment ranged from a low of 250 at Fletcher-Maynard Academy in Cambridge, to a high of 1130 in Salemwood, both K-8 schools. On average, school size for responding schools was 556 students.

Data Limitations

Responses to an item asking about the accuracy of the data indicated that all respondents believed that they were able to provide accurate or very accurate information. Some inconsistencies in the data however, suggest that not all of the data were reported accurately and there was limited opportunity to verify its veracity. Another data limitation is that while districts reported on expenditures for ELT as well as revenue sources, we are unable to link specific expenditures to specific revenue sources with any accuracy, aside from the ELT grant. Thus, for example, we know that a number of districts reported using district general funds to support ELT in their schools, but we do not know how much was spent nor do we know specifically what was supported by those funds. Similarly, we have information only for a single year. We do not know how stable the spending patterns may be from one year to the next. Finally, we do not have systematic information on the specific ELT approaches being implemented in each of the responding schools, so we cannot make any assessments of the extent to which spending patterns within a school may be related to specific program choices and spending tradeoffs that may have been made. We acknowledge that despite our best efforts to collect high quality, comparable data from each site, the data reporting may not be as accurate as the districts claimed and that some of the patterns and variation we see are related as much to poor data quality as to anything else we hypothesize. Still, for major data reporting categories, we feel confident that the data reveal important variations in spending patterns across schools.

Allocation and Use of Resources to Support ELT

In this section we address the first research question, reviewing the findings related to how schools used resources to support ELT. First, we examine total per pupil expenditures, followed by a discussion of variation within broad expenditure categories by school and then on a per pupil basis within categories. The findings illustrate that districts and their participating schools vary considerably in their ELT spending patterns, potentially as a result of making different choices about how best to support ELT in the participating schools. Some of the differences identified in spending patterns are no doubt due to the flexibility that is built into the program which provides broad guidelines instead of a fixed model that all schools must implement. Some of the flexibility (or lack of flexibility) results from the compensation approaches used to pay staff for their extra time, and due to the types of expenditures they must make to support ELT, such as transportation or health insurance costs. Still, we hypothesize that others are a direct result of program choices, such as adopting an instructional focus on technology, which may require the purchase of new equipment or textbooks and related materials in a given year. Finally, schools and districts are limited in their options by the \$1300 per pupil allocation for the initiative, which forces some tradeoffs in how the funds can be used, especially in a difficult fiscal climate, where additional revenue sources may not be available to support desired program components. We

hypothesize that all of these factors are associated with the spending patterns discussed in the following sections.

Total Per-Pupil Expenditures

As noted above, the MA ELT initiative provides \$1300 per pupil to each of the participating schools, and based on the data collected for the 2009-10 school year, most schools reported spending close to that amount. Across the 15 schools, however, there was a fair amount of variation in the per pupil expenditures reported, with a number of schools reporting expenditures substantially higher than the \$1300 received (Table 1). More specifically, per pupil spending ranged from a low of \$1226 at Browne Middle School in Chelsea, to a high of \$2044 at the Fletcher-Maynard Academy in Cambridge. Two schools—Brophy Elementary in Framingham, and Whelan Elementary School in Revere--reported expenditures of exactly \$1300 per pupil. Ten of the 15 schools reported that their expenditures for ELT in 2009-10 were within \$100 per pupil of the amount allocated by the state. Of course even this amount is a substantial discrepancy in the larger schools. It is difficult to know whether the differences in per pupil expenditures result from additional spending in some districts or in the way districts reported spending for ELT. Although asked specifically to report about how much the district spent to run each ELT school for the additional time, some districts may have reported only how the grant funds were utilized so we may not be seeing the full range of ELT spending that occurred for 2009-10.

Across all schools findings reveal that the two smallest schools reported the largest per pupil expenditures overall, while the larger schools did tend to be among those with the lowest per pupil costs. This suggests some efficiencies and economies of scale may play into the total expenditures necessary to support a longer day. For example, one could argue that small schools, while needing less administrative support overall still need some administrative support to ensure effective implementation and monitoring of the program. The proportion spent for functions such as administration and enrichment do not cost substantially less in small schools. For example, it can cost the same amount to provide enrichment to 20 students as for 35 students. The cost lies in the time for the provider regardless of the number of students in the class. This suggests that the straight per pupil allotment may put smaller schools at somewhat of a disadvantage.

Table 1: Total Per Pupil Expenditures for MA ELT, 2009-10

ELT Schools by Level (n=15)	Total Per Pupil Expenditures (\$)	School Population used for grant calculation
Elementary Schools		
Framingham—Brophy	1300.00	475
Revere—Whelan	1300.00	780
Worcester—Chandler	1363.51	327
Worcester—City View	1392.75	573
Worcester—Jacob Hiatt	1393.92	453
K-8 Schools		
Malden—Ferryway	1249.91	875
Malden—Salemwood	1255.12	1130
Cambridge—Martin Luther King Jr.	1828.37	262
Cambridge—Fletcher-Maynard	2044.04	250
Middle Schools		
Chelsea—Browne	\$1226.19	540
Revere—Garfield	1263.82	450
Boston—Timilty	1397.09	667

Fitchburg--Longsjo	1501.85	611
Boston—Edwards	1522.11	501
Boston—Umana	1768.16	560

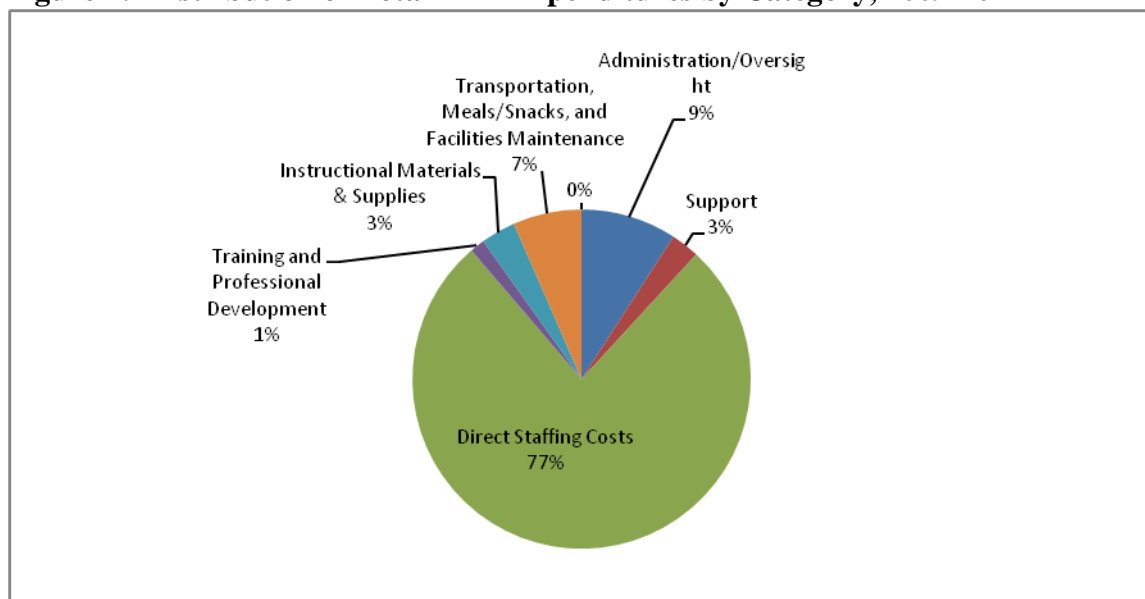
Source: ELT Finance Survey, 2010-11. Massachusetts Department of Elementary and Secondary Education.

Allocation of Total Expenditures

A review of the total expenditures for ELT indicates substantial variation from school to school in how ELT funds were allocated and used overall. Across all schools, the data reveal the following spending patterns (Figure 1):

- The largest category of expenditures of ELT grant funds went for direct instructional costs. On average, over three-quarters of all spending for ELT (77%) went towards paying classroom and specialist teachers, paraprofessionals, contractors, substitutes, and community partners who provide instruction.
- Although small by comparison, the second largest category of expenditures was for administration and oversight, which includes funding for principals, assistant principals and ELT coordinators. On average, the responding ELT schools spent about 9% of their grant funds for these purposes.
- Transportation, meals and facilities, comprised the third largest category of spending, averaging 7% of total spending across all schools. These are costs that are not always anticipated to increase as a result of a longer school day; in some schools, these costs are absorbed under existing systems, freeing up funds for other purposes.
- The remaining categories of expenditures, comprising about 7% of total spending include support services (3%), instructional materials and supplies (3%) and training and professional development (1%). Follow up questions to districts regarding the limited spending on teacher training and professional development revealed that many schools had other revenue sources that could be used for these activities and thus they chose not to use ELT funds for these purposes during 2009-10.

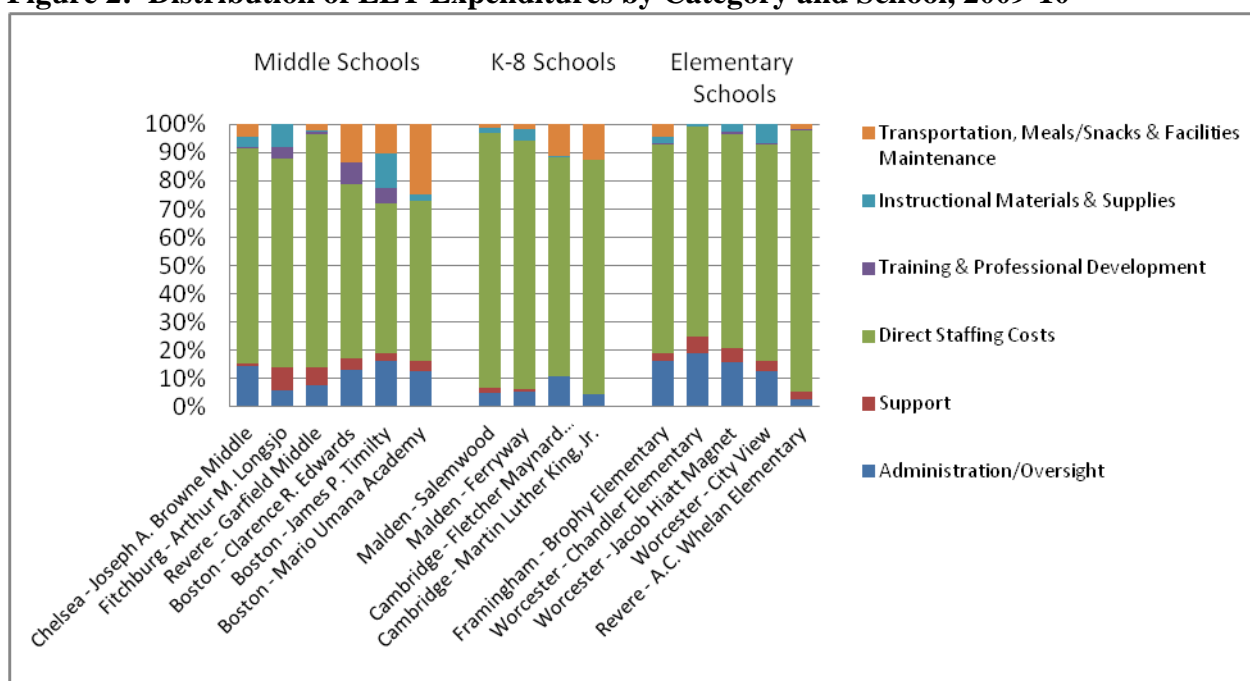
Figure 1: Distribution of Total ELT Expenditures by Category, 2009-10



Source: ELT Finance Survey, 2010-11. Massachusetts Department of Elementary and Secondary Education.

Schools vary tremendously in how they use resources to support ELT, as discussed in the following sections and as depicted in Figure 2. In the figure, schools are grouped by level (middle, K-8 and elementary), although it is unclear that there are any meaningful patterns in spending associated with the grade level of the students served. Below we explore in more detail the school by school variations in expenditures for the major cost categories on a proportional basis. For the three cost categories we would expect to be related to the number of students in each school—instructional costs, administrative costs and support services—we also examine per pupil costs across schools. While it could be argued that expenditures for transportation, meals/snacks and facilities maintenance, might also be driven by the number of students in each school, the extreme variability in expenditures reported for that category suggests different policies in place across the districts with regard to the entity responsible for the costs covered here especially for transportation costs and facilities costs, and thus a comparison across schools is not appropriate or meaningful.

Figure 2: Distribution of ELT Expenditures by Category and School, 2009-10



Source: ELT Finance Survey, 2010-11. Massachusetts Department of Elementary and Secondary Education.

Instructional Costs

Although spending on instruction comprised the largest category of expenses for all responding schools (77% on average), substantial variation exists in the proportion spent for instruction at each school, ranging from a low of 53% of total costs at the Timilty in Boston to a high of 93% of all ELT spending at the Whelan in Revere. The proportion of funds allocated for instruction is driven in part by the teacher salary schedule and the compensation formula used to pay teachers for the extra time (which is negotiated at the district level) they spend in schools during the expanded day but also by the mix of staff schools employ or choose to employ (e.g., novice and veteran classroom teachers, paraprofessionals, independent contractors, community partners). The expenditures for direct staffing at the Whelan include classroom and specialist teachers, substitutes and community partners. The

Timilty also spends resources on these instructional costs, except they report funding independent contractors, but no community partners. With the data we have available currently, we cannot say whether the compensation approach used by the Whelan is driving their high proportion of spending on direct staffing or whether they choose specifically to spend the bulk of their funds on instruction.

Similar to the two schools at the extreme ends of the spending spectrum for this category, the other schools also spent the bulk of their funding for classroom and specialist teachers and paraprofessionals, but schools varied in the extent to which they used ELT funds for other types of personnel who provide instruction (e.g., substitutes). Most schools did not report funding independent contractors or work-study students with ELT funds, and five schools reported spending nothing for community partners. In addition, five schools in three districts reported expenditures for staff health insurance, while the remaining schools reported no spending in this area for ELT.

Teacher Costs per Pupil

In every ELT school, most spending went towards instructional costs, but reviewing the data for spending on teachers on a per pupil basis shows that schools spent vastly different amounts here, with some schools outspending others by a factor of two or greater. That is, schools ranged in spending from \$505 per pupil to more than \$1200 per pupil to pay for classroom and specialist teachers (Table 2). Although there are no clear patterns related to spending for teachers it does seem from the table that the middle schools comprised mostly low spenders on a per pupil basis for instruction, while the K-8 schools included the highest spenders for this function. Size of school does not seem to be an important factor. The per pupil spending amounts for teachers do cluster by district, suggesting as hypothesized above, that the compensation approach negotiated in each district to pay staff for the additional time may be driving expenditures for this category.

Table 2: Per Pupil Expenditures for Classroom & Specialist Teachers, 2009-10

ELT Schools by Level (n=15)	Per Pupil Expenditures for Teachers (\$)	School Population used for grant calculation
Elementary Schools		
Framingham—Brophy	751.22	475
Worcester—Chandler	854.92	327
Worcester—City View	870.46	573
Worcester—Jacob Hiatt	916.77	453
Revere—Whelan	1152.42	780
K-8 Schools		
Malden—Ferryway	917.02	875
Malden—Salemwood	994.10	1130
Cambridge—Fletcher-Maynard	1146.81	250
Cambridge—Martin Luther King Jr.	1265.30	262
Middle Schools		
Boston—Timilty	505.10	667
Boston—Edwards	622.75	501
Boston—Umana	657.64	560
Chelsea—Browne	831.92	540
Revere—Garfield	941.74	450
Fitchburg--Longsjo	1030.94	611

Source: ELT Finance Survey, 2010-11. Massachusetts Department of Elementary and Secondary Education.

School Administrative Costs

ELT schools reported using their grant funds to support a variety of administrative time, averaging 9% of total expenditures. Across schools, spending for administration ranged from a low of 3% at the Whelan in Revere to a high of 19% of total ELT spending at Chandler Elementary in Worcester. Given what we know about the high proportion of spending on instruction at the Whelan, it is not surprising that little is spent in other categories as is the case here for administration. The Whelan did fund a principal and assistant principal for about 15% of time each under the ELT grant, while Chandler Elementary funded 9% of a principal's time, 25% of an assistant principal's time and a full time ELT Coordinator.

About half the schools (n=8) reported expenditures for an ELT coordinator, with six of those schools (Bowne Middle, Longsjo, Chandler, Hiatt, City View and Edwards) reporting a full time ELT position being funded from the grant in 2009-10. The schools without an ELT coordinator typically reported using funds to cover a mix of principal and assistant principal time for administration; two schools reported no costs for principal time covered and two additional schools reported no time covered for an assistant principal. In two schools reporting no spending for an ELT coordinator the high amount reported for spending on assistant principals (\$100,000 and \$113,000 respectively) suggests that these positions were serving as full time ELT coordinators.

Administrative Costs per Pupil

Per pupil costs for administration (principals, assistant principals, ELT Coordinators) also varied considerably across schools. On a per pupil basis, the variation is quite a bit more dramatic with some schools outspending others by a factor of 7 to 1 (Table 3). Size of school, which one might hypothesize would drive the need for administrative functions, seems to be unrelated to the expenditures in this category. All schools must have instructional staff in place, and while they have some flexibility in the mix of staff they support, it may be that the category of administration offers much more choice in the use of resources. Schools can choose, for example, to spend resources on an ELT Coordinator or not. In Whelan, where we have seen very high expenditures for instruction on a per pupil basis, the school may have elected to spend less for administration so they could spend more on instructional staff. Or they may have fewer resources available because of their staff compensation approach.

Table 3: Per Pupil Expenditures for Administration, 2009-10

ELT Schools by Level (n=15)	Per Pupil Expenditures for Administration (\$)	School Population used for grant calculation
Elementary Schools		
Revere—Whelan	36.22	780
Worcester—City View	174.68	573
Framingham—Brophy	208.70	475
Worcester—Jacob Hiatt	222.52	453
Worcester—Chandler	258.31	327
K-8 Schools		
Malden—Salemwood	63.45	1130
Malden—Ferryway	64.68	875
Cambridge—Martin Luther King Jr.	83.82	262
Cambridge—Fletcher-Maynard	221.74	250
Middle Schools		
Fitchburg--Longsjo	86.46	611
Revere—Garfield	95.60	450
Chelsea—Browne	173.90	540
Boston—Edwards	200.06	501
Boston—Umana	219.57	560
Boston—Timilty	224.89	667

Source: ELT Finance Survey, 2010-11. Massachusetts Department of Elementary and Secondary Education.

Support Services and Other Costs

Spending on the three categories of support services, training and professional development, and instructional materials and supplies comprised the remaining expenditures for ELT. While small in comparison to the other categories (7% of total costs for all three categories), the way the resources were used across these categories reveal many differences across schools. About half the schools (n=7), for example support nurses; four schools reported using ELT funds for mental health professionals at their schools and four schools reported using ELT funds for security guards. Nine schools indicated that the funds were spent for clerical staff.

Twelve of the schools indicated that no resources or less than 1% of total funds were spent for training and professional development. Three schools did report some spending in this category—Longsjo (4%), Timilty (5%) and Edwards (7%). Again, this may reflect different choices being made based on the needs of each school, as well as availability of grant funds given spending in the other categories. Upon further investigation regarding the low overall spending on training and professional development, some school officials did indicate that other state and district funds were available to support school level professional development and thus it was unnecessary to use ELT funds for this purpose, at least during this school year.

Support Services per Pupil

Support services include expenditures for nurses, mental health professionals, security, and clerical workers. Variation in spending across schools for this category also was extensive. Moreover, this also

is a category we would speculate would be driven by the number of students in a school. Nurses and mental health professionals, for example, are often allocated on a per pupil basis to schools. For this category we find wide variation in per pupil expenditures, with two schools reporting that there was no spending for ELT for this category. Again, the amount of flexibility schools have once they allocate resources for instructional staff is likely driving these differences, as we see that the schools spending the most for instruction (Whelan in Revere and Martin Luther King, Jr. and Fletcher Maynard in Cambridge) are among the lowest spending schools in this category.

Table 4: Per Pupil Expenditures for Support Services, 2009-10

ELT Schools by Level (n=15)	Per Pupil Expenditures for Support Services (\$)	School Population used for grant calculation
Elementary Schools		
Revere—Whelan	30.34	780
Framingham—Brophy	39.29	475
Worcester—City View	49.69	573
Worcester—Jacob Hiatt	68.33	453
Worcester—Chandler	80.36	327
K-8 Schools		
Cambridge—Martin Luther King Jr.	0.00	262
Cambridge—Fletcher-Maynard	0.00	250
Malden—Ferryway	12.01	875
Malden—Salemwood	21.87	1130
Middle Schools		
Chelsea—Browne	11.99	540
Boston—Edwards	60.34	501
Boston—Umana	68.86	560
Revere—Garfield	79.53	450
Fitchburg--Longsjo	124.54	611

Source: ELT Finance Survey, 2010-11. Massachusetts Department of Elementary and Secondary Education.

Transportation, Meals/Snacks, Facilities

On average, schools spent 7% of their ELT funds for this category, again, with considerable school by school variation. Most schools reported that their expenditures here were primarily for transportation (n=11), although the three Boston schools reported high expenditures for facilities maintenance as well. The costs in this category result typically from a need for extra buses or bus routes and/or extra snacks due to the earlier school opening and later school closing times and for time of facilities workers who must remain on the premises while the school is open.

Schools reporting expenditures in this category ranged in their spending from 0% at Longsjo in Fitchburg, and for Hiatt and City View in Worcester, to 25% of total costs at the Umana in Boston. The high costs at the Umana, a very large urban campus, are driven primarily by the facilities maintenance costs reported, but they also reported high expenditures for food and food services workers, as did the other two Boston schools.

The two Cambridge schools reported the highest expenditures for transportation as well as high costs for food and food service workers, which caused them to be ranked high overall on expenditures for this category (11% and 12%). Five schools reported no transportation costs or negligible spending on

transportation (\$220). This suggests different policies in place with regard to allocation and responsibility for the costs included in this category. That is, schools in some districts must bear costs under the ELT program for certain functions while others do not due to district expectations or policies. This has definite impacts on overall spending and on the choices districts can make regarding resource allocation to support ELT.

In the following sections we address the second research question, exploring the revenue sources used to support the additional ELT costs beyond the state grant. Unfortunately, the detail provided by the respondents does not allow us to link the additional expenditures directly with their revenue sources. There are also a few inconsistencies in the data reported. Thus, analysis of these data is limited.

Additional Costs and Revenue Sources

The analysis of the per pupil expenditures presented above revealed that a number of schools indicated that they had spent considerably more than the \$1300 per student received under the state ELT grant. These schools included: Longsjo in Fitchburg, the two Cambridge schools, Martin Luther King, Jr. and Fletcher-Maynard, the three Boston schools, Timilty, Umana and Edwards, and the three schools in Worcester--Chandler, Hiatt and City View. When asked on the survey whether schools used additional funds to support ELT, all of these schools except Longsjo indicated that they did so. In addition, Brophy in Framingham, which reported expenditures of exactly \$1300 per pupil, indicated that additional funds were being used. Thus, although somewhat inconsistent with the expenditure data, four district respondents reporting data about nine schools indicated that they used funds other than state grant funds to support ELT in their schools. We will explore the data for these nine schools briefly in this section.

For all nine schools the ELT grant funds provided the largest share of funding. On average, these responding districts indicated that ELT funds covered about 79% of the costs of ELT, with a wide range from 60% to 94% of expenditures supported by the state grant. Six of the nine schools reported that the ELT grant supported more than 80% of associated costs. The district respondents who indicated that additional revenue sources were used to support ELT beyond the funds provided through the state grant were asked to indicate the specific revenue sources used (selected from a designated list) and to estimate the percentage of each revenue source used. The ELT grant provided the vast majority of funds for all nine schools, with nearly a quarter of funding on average provided from district sources in five of the schools (Table 5).

Table 5: Average share of expenditures by revenue source, 2009-10

Revenue Source (schools using source)	Average share of expenditures
ELT Grant (n=9)	78.72%
Mass2020 (n=2)	5%
21 st Century CLC (n=0)	0%
District general funds (n=5)	24.10%
City/Town funds (n=3)	8.33%
Privately raised funds (n=2)	1.55%
Title I (n=3)	5.33%
Other (state fruit & vegetable grant) (n=2)	3.5%

Other (Local grant) (n=1)	10%
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Source: ELT Finance Survey, 2010-11. Massachusetts Department of Elementary and Secondary Education.

The revenue source most often reported to be supporting ELT activities aside from the ELT grant was district general funds. These funds, as well as others, were reported to support a wide range of activities, including:⁸

- Additional teacher time, time for other personnel, costs for outside partners and vendors, supplies and materials needed for ELT, professional development costs, and transportation, meals and facilities maintenance.
- City/Town funds were used by three schools to support ELT coordinators.
- A few schools indicated that they used Title I funds to cover costs associated with ELT. These schools reported that the funds were used to pay for additional teacher time needed for the longer school day or for outside partners/vendors.
- Privately raised funds were reported to be used by a small number of schools to support costs for outside partners/vendors, professional development costs, transportation and meals and snacks.
- Funds provided by Mass2020 (which technically could be conceived as privately raised funds) were reported to be used in two schools.

Although specific amounts supported by other revenue sources are not available, given the large share of costs reported to be covered by ELT in most schools we can assume that these other sources cover fairly small amounts of money.

Summary

This study reported on use of funds provided under the MA ELT initiative, based on expenditure data collected from 15 schools in eight districts participating in the initiative for the 2009-10 school year. The data reveal that most of the grant funds provided for ELT are used for direct instructional services and that the MA ELT grant covers most of the costs associated with the program in most schools. Schools vary, sometimes dramatically, in their spending patterns, reflecting tradeoffs made in how the resources are allocated, the approaches districts have used to compensate staff for their extra time, and the policies and expectations about the costs that will be covered by districts to support the schools implementing the initiative. On a per pupil basis, schools vary quite dramatically—with some schools spending twice as much as others for instruction, and up to seven times more for administration. Differences across schools in allocation of resources for ELT may be related to choices made deliberately about program options, or they may be driven largely by the compensation approaches negotiated with teacher unions for covering the extra time staff spend due to the longer school day. The data we have can reveal different spending patterns but are limited in their capacity to shed light on why the spending patterns are the way they are, or what impact they may have on student outcomes. Moreover, limitations on data quality suggest that we not over-interpret the findings.

⁸ Based on the available data, there is no way to verify the accuracy of these claims.

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Appendix A

Detailed Expenditure Categories

- Administration/oversight
 - Principal
 - Assistant Principal
 - ELT Coordinator
- Support Services
 - Nurse
 - Mental Health Professionals
 - Security
 - Clerical
- Instructional Staffing
 - Classroom & Specialist Teachers
 - Paraprofessionals
 - Independent contractors
 - Substitutes
 - Community partners
 - Work-study students
 - Staff health insurance
- Training and Professional Development
 - Professional development providers
 - Substitutes for instructional attending professional development
 - Professional development leadership
- Instructional Materials and supplies
 - Textbooks and related software/media/materials
 - Other instructional materials
 - Instructional equipment
 - General supplies
 - Classroom instructional technology
 - Other instructional hardware
 - Instructional software
 - Building technology
- Transportation, Meals/Snacks and Facilities Maintenance
 - Transportation
 - Food service workers
 - Food cost
 - Facilities maintenance
 - Crossing guards